

CHAPTER 878  
Transient Occupancy Tax

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CROSS REFERENCES

Commissioner of the Revenue - see ADM. Ch. 222  
 Treasurer - see ADM. Ch. 224  
 Payment of taxes by credit card - see ADM. 224.01  
 Exemptions from penalty and interest - see B. R. & T. 864.01  
 Erroneously assessed levies - see B. R. & T. 864.02

878.01 DEFINITIONS.

As used in this chapter, unless the context clearly indicates otherwise:

- (a) "Commissioner of the Revenue" means the Commissioner of the Revenue of the County.
- (b) "Hotel" includes, but is not limited to, any public or private hotel, inn, apartment hotel, hostelry, tourist home or house, motel, rooming house or other lodging place in the County, which offers lodging to any transient for compensation and which can lodge four or more persons at one time.
- (c) "Lodging" includes, but is not limited to, any space or room furnished to any transient.
- (d) "Person" includes, but is not limited to, any individual, firm, partnership, association, corporation, person acting in a representative capacity or any group of individuals acting as a unit.
- (e) "Room rental" means the total charge, exclusive of any tax imposed on such charge, made by any hotel for lodging furnished to any transient. If the charge made by any hotel to a transient includes any charge for services or accommodations in addition to that of lodging and/or use of space, then such portion of the total charge representing only lodging and/or space rental shall be distinctly set out and billed to such transient by such hotel as a separate item.
- (f) "Transient" means any person who, for a period of not more than twenty-nine consecutive days, either at his or her own expense or at the expense of another, obtains lodging or use of space in any hotel or travel campground for which a charge is made.
- (g) "Travel campground" means any area, site, lot, field or tract of land offering spaces for recreational vehicles or campsites for transient dwelling purposes, or temporary dwelling during travel, or recreational or vacation uses.

(Ord. 83-07. Passed 6-20-83.)

## 878.02 BUSINESS REGULATION AND TAXATION CODE 94

### 878.02 LEVY AND RATE.

(a) In addition to any other tax imposed by law, there is hereby imposed and levied on each and every transient a tax equivalent to five percent of the total amount paid for room rental by or for such transient to any hotel or travel campground. The revenues collected from that portion of the tax over two percent shall be designated and spent for promoting tourism, travel or business that generates tourism or travel in the locality.

(b) The effective date of subsection (a) hereof is October 1, 1996, with the two percent transient occupancy tax rate set forth in Ordinance 83-07, passed June 20, 1983, remaining in effect until that time. (Ord. 96-04. Passed 7-17-96.)

### 878.03 EXCEPTIONS.

(a) No tax shall be payable under this chapter on room rental paid to any hospital, medical clinic, convalescent home or home for the aged.

(b) No tax shall be payable under this chapter within the limits of any town located in the County where such town has imposed a similar tax, unless the governing body of such town provides otherwise. (Ord. 86-08. Passed 9-2-86.)

### 878.04 COLLECTION.

On and after July 1, 1983, every person receiving any payment for room rental with respect to which a tax is levied under this chapter shall collect the amount of tax hereby imposed from the transient on whom the same is levied, or from the person paying for such room rental, at the time payment for such room rental is made. Such tax shall be deemed to be held in trust by the person required to collect the same until remitted as required in Section 878.05. (Ord. 83-07. Passed 6-20-83.)

### 878.05 REPORTS AND REMITTANCE OF TAX.

The person collecting the tax levied under this chapter shall make a report upon such forms and setting forth such information as the Commissioner of the Revenue may prescribe and require. Such report shall show the amount of room rental charges collected and the tax required to be collected and shall be signed and delivered to the Commissioner of the Revenue with a remittance of such tax. Such reports and remittances shall be made quarterly on or before the last day of October, January, April and July in each year, and shall cover the amount of tax collected during the three months immediately preceding the months in which such reports and remittances are required. If the remittance is by check or money order, the same shall be payable to the County. (Ord. 83-07. Passed 6-20-83.)

**878.06 SURCHARGE AND INTEREST.**

If any person fails or refuses to remit to the Commissioner of the Revenue the tax required to be collected and paid under this chapter within the time and in the amount specified in this chapter, there shall be added to such tax by the Treasurer of the County a surcharge of ten percent. Further, if the tax remains delinquent and unpaid the Treasurer may add to the sum of such tax and penalty interest at the rate of ten percent per year, computed on a monthly basis beginning on the first day following the date upon which the tax was due, as provided in Section 860.03 of the Codified Ordinances.

(Ord. 83-07. Passed 6-20-83; Ord. 04-07. Passed 4-20-04; Ord. 04-10. Passed 6-8-04.)

**878.99 PENALTY.**

Whoever violates or fails to comply with any of the provisions of this chapter, or any regulation promulgated pursuant thereto, shall be fined not more than one thousand dollars (\$1,000) or imprisoned not more than thirty days, or both, for each offense. A separate offense shall be deemed committed each day during or on which a violation or noncompliance occurs or continues. The punishment provided for in this section shall be in addition to any other remedy for the collection of taxes provided for by law.

(Ord. 83-07. Passed 6-20-83.)